

2004 MICHIGAN Single Business Tax Annual Return**TEST FINAL**
10/22/04**2004**
C-8000

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2004 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Beginning Date month year <div style="border: 1px solid black; padding: 2px; display: inline-block;">1 2004</div> </div> <div style="width: 45%;"> Ending Date month year <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div> </div> </div>	5. Federal Employer Identification Number (FEIN) or TR Number <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px auto;"></div>
2. Name (Type or Print) DBA Street Address City, State, ZIP Code	6. If discontinued, enter effective date 7. Business Start Date 8. Principal Business Activity
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____	9. Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div style="width: 45%;"> b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>	

10. Gross receipts **10.**00

11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **11.**00

COMPENSATION

12. Salaries, wages and other payments to employees **12.**00

13. Employee insurance plans - health, life **13.**00

14. Pension, retirement, profit sharing plans **14.**00

15. Other payments - supplemental unemployment benefit trust, etc **15.**00

16. Total Compensation. Add lines 12 - 15 **16.**00

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **17.**00

18. Taxes imposed on or measured by income (e.g., city, state, foreign) **18.**00

19. Single business tax **19.**00

20. Dividends, interest and royalty expenses **20.**00

21. Capital loss carryover or carryback **21.**00

22. Net operating loss carryover or carryback **22.**00

23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **23.**00

24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see instructions **24.**00

25. Losses from partnerships. Account No. **25.**00

26. Total Additions. Add lines 17 - 25 **26.**00

27. Subtotal. Add lines 11, 16 and 26 **27.**00

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **28.**00

29. Capital losses not deducted in arriving at business income **29.**00

30. Income from partnerships included in business income, Account No. **30.**00

31. Total Subtractions. Add lines 28 - 30 **31.**00


TAX BASE

32. Tax Base. Subtract line 31 from line 27 **32.**00

33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.**00

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT** **62.**

WITHOUT PAYMENT - Mail return to:

 **Michigan Department of Treasury**
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

 **Michigan Department of Treasury**
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach Form C-8043, Statutory Exemption Schedule.**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction**42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used,
enter the amount from C-8000S, line 14 42. _____ .0043. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line 82 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2002 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line 14 53. _____ .00

54. Total. Add lines 50 - 53 ▶ 54. _____ .00

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ and interest = _____ 57. _____ .00

58. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on
page 1, line 62. If line 54 is greater than the total of line 55 through 57, enter zero. 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature _____	
Taxpayer's Signature _____		Print or Type Preparer's Name _____	Date _____
Print or Type Taxpayer's Name _____	Date _____	Business Address, Phone and Identification Number _____	
Title _____			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.

2004 MICHIGAN**SBT Credit for Small Businesses and Contribution Credits**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

TEST FINAL
10/22/04**TEST # 7****2004**
C-8000C**Form Code 2**

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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TAX and CREDIT FOR SMALL BUSINESSESThe standard small business credit and the alternate tax are **NOT** available if any of the following conditions exist:

- Gross receipts exceed \$10,000,000; **or**
- Adjusted business income after loss adjustment exceeds:
 - a. \$475,000 for corporations, partnerships and L.L.C.'s
 - b. \$115,000 for an individual or fiduciary; **or**
- Any shareholder or officer has allocated income after loss adjustment of over \$115,000, or any partner has distributive share of income after loss adjustment of over \$115,000, as determined on C-8000KC or C-8000KP. Form C-8000KC or C-8000KP must be attached.

The standard small business credit and the alternate tax must be **REDUCED** if any shareholder or officer has allocated income after loss adjustment of over \$95,000 but not over \$115,000, or any partner has distributive share of income after loss adjustment of over \$95,000 but not over \$115,000, as determined on C-8000KC or C-8000KP. C-8000KC or C-8000KP must be attached.

Note: Members of controlled groups must attach a copy of Form C-8009, *SBT Allocation of Statutory Exemption, Standard Small Business Credit, and Alternate Tax for Members of Controlled Groups*.

If **not** claiming a small business credit, go to line 28 to claim contribution credits.

PART 1: ADJUSTED BUSINESS INCOME

3. Business income from C-8000, line 11	3. _____	.00
4. Capital loss carryover or carryback from C-8000, line 21	▶ 4. _____	.00
5. Net operating loss carryover or carryback from C-8000, line 22	▶ 5. _____	.00
6. Subtotal. Add lines 3, 4 and 5	6. _____	.00
7. Compensation and director fees of active shareholders from C-8000KC, line 6	▶ 7. _____	.00
8. Compensation and director fees of officers from C-8000KC, line 7	▶ 8. _____	.00
9. Adjusted business income. Add lines 6, 7 and 8. If less than zero, enter 100% on line 13	9. _____	.00

PART 2: SMALL BUSINESS CREDIT

10. Tax base from C-8000, line 32	10. _____	.00
11. Tax base for credit. Multiply line 10 by 45% (.45)	11. _____	.00
12. Income percentage. Divide line 9 by line 11 and multiply by 100 to find percentage	12. _____	%
13. Credit percentage. Subtract line 12 from 100%. If line 9 exceeds line 11, this credit cannot be taken. Go to line 16 to calculate alternate tax	13. _____	% (not to exceed 100%)
14. Tax from C-8000, line 44	TAX 14. \$ _____	
15. Standard Small Business Credit. Multiply line 13 by line 14	15. _____	.00
16. Alternate tax. Multiply line 9 by 2% (.02)	16. _____	.00
17. Alternate Credit. Subtract line 16 from line 14	17. _____	.00
18a. Small business credit. Enter the greater of line 15 or 17	18a. _____	.00
b. Reduced small business credit. Use the Reduced Credit Table on page 2 of this form to find the reduced credit percentage. Multiply line 18a by _____%	18b. _____	.00
19. Tax after small business credit. Subtract line 18a or 18b, whichever is applicable, from line 14	▶ 19. _____	.00

If gross receipts are equal to or less than \$9 million and contribution credits are not being claimed, enter the amount on line 19 on Form C-8000, line 45. Otherwise, go to page 2.

Continue on page 2.

PART 3: GROSS RECEIPTS REDUCTION**Complete this section if gross receipts are more than \$9,000,000 but not more than \$10,000,000.**

20. Gross receipts from C-8000, line 10. See instructions for tax years less than 12 months 20. _____ .00
21. Excess gross receipts. Subtract \$9,000,000 from line 20 21. _____ .00
22. Excess percentage. Divide line 21 by \$1,000,000 22. _____ %
23. Allowable percentage. Subtract line 22 from 100% 23. _____ %
24. Tax from line 14 or C-8000, line 44 24. _____ .00
25. Multiply the percentage on line 23 by the credit on
line 18a or line 18b, whichever is applicable 25 _____ .00
26. **Tax after small business credit.** Subtract line 25 from line 24 ▶26. _____ .00

If no contribution credits are claimed, enter the amount on line 26 on Form C-8000, line 45.**PART 4: CONTRIBUTION CREDITS****Complete this section ONLY if claiming contribution credits. See the instructions for these credits on page 24.**

27. Enter the amount from line 19 or 26, whichever applies. Affiliated or controlled groups
or entities under common control, enter the amount from C-8009, line 33 or 34 27. _____ .00
28. If you **did not claim a small business credit**, enter the amount from C-8000, line 44 28. _____ .00
- 29a. Community Foundations** donations ▶29a. _____ .00
- b. **Credit.** Enter the smaller of 50% of line 29a, \$5,000, or 5% of the tax on C-8000, line 43 29b. _____ .00
- c. Find the code on page 73 for any community
foundations contributed to and enter here ▶29c. _____
30. Subtract line 29b from line 27 or 28 30. _____ .00
- 31a. Homeless Shelter/Food Bank Credit** donations ▶31a. _____ .00
- b. **Credit.** Enter the smaller of 50% of line 31a, \$5,000
or 5% of the tax on C-8000, line 43 31b. _____ .00
32. Subtract line 31b from line 30 32. _____ .00
- 33a. Public Contributions** ▶33a. _____ .00
- b. **Credit.** Enter the smaller of 50% of line 33a, \$5,000, or 5% of line 32 33b. _____ .00
- 34a. Public Utility Property Tax** for taxable year ▶34a. _____
- b. **Credit.** Enter 5% of line 34a. This amount cannot exceed the tax liability 34b. _____ .00
35. Add lines 33b and 34b 35. _____ .00
36. **Tax After Credits.** Subtract line 35 from line 32. Enter here and on Form C-8000, line 45 36. _____ .00

REDUCED CREDIT TABLE

If allocated income* is:	The reduced credit is:
\$0 - \$ 95,000	100% of the small business credit
\$95,001 - \$ 99,999	80% of the small business credit
\$100,000 - \$104,999	60% of the small business credit
\$105,000 - \$109,999	40% of the small business credit
\$110,000 - \$115,000	20% of the small business credit

*See page 6 for tax years less than 12 months.

2004 MICHIGAN SBT Schedule of Shareholders and Officers
For all corporations claiming statutory exemption or small business credit**2004****C-8000KC****TEST FINAL****10/22/04**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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PART 1: SHAREHOLDERS AND OFFICERS - See instruction booklet.

3A. Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B. Social Security Number	C. If an officer, check here.	D. % Time	E. % Stock	F. % Stock with attribution	G. % Stock from col. F less any attribution between 2 active shareholders
a. 						a.
b. 						b.
c.						c.
d.						d.
e.						e.
f.						f.
g.						g.
h.						h.
☞ % of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation.					%	
Continue below using same lines a through h references.				Total	100%	
H. Dividends -used to determine active shareholders	I. Salaries, wages and/or director fees	J. Employee insurance plans, pensions, etc.	K. Total compensation and director fees for officers and/or shareholders -add columns I & J	L. Share of business income/loss -Form C-8000C, line 6 x column G.	M. Total shareholder/officer income -add columns K & L.	
a.					a.	
b.					b.	
c.					c.	
d.					d.	
e.					e.	
f.					f.	
g.					g.	
h.					h.	

If more space is needed, attach additional C-8000KC forms. Identify each additional form and complete Part 1.

PART 2: STATUTORY EXEMPTION - See definition of qualified shareholder in the instruction booklet.

4. Qualified shareholders. Add the number of qualified shareholders from Part 1.
Enter here and on C-8043, line 8a 4. _____
5. Compensation and director fees of ALL shareholders. Add amounts in column K for each shareholder showing ownership in column E. Enter here and on C-8043, line 5 5. _____ .00

PART 3: SMALL BUSINESS CREDIT - See definition of active shareholder in the instruction booklet.

6. Compensation and director fees of active shareholders. Add amounts in column K for each active shareholder. Enter here and on C-8000C, line 7 or C-8044, line 11 6. _____ .00
7. Compensation and director fees of officers. Add amounts in column K for each officer who is not an active shareholder. Enter here and on C-8000C, line 8 or C-8044, line 11 7. _____ .00

TEST FINAL**10/22/04****SBT Loss Adjustment Worksheet for the Small Business Credit**

Issued under authority of P.A. 257 of 1990.

Use this worksheet to qualify for an otherwise disallowed small business credit or alternate tax by adjusting current year adjusted business income. This is available only if a taxpayer had a negative adjusted business income in any of the five tax years immediately preceding this tax year and received a small business credit in the loss year. Partnerships and members of controlled groups - see instructions. Note: A loss adjustment cannot be used to reduce compensation from Form C-8000KC, column K. It can only be used to reduce the amount of allocated business income, column L.

PART 1: CURRENT YEAR AMOUNTS

Use this section to determine the amount of loss adjustment to the business income needed to qualify for the small business credit.

Business Income Disqualifier is \$475,000 (\$115,000 for individuals).

1. Adjusted Business Income from C-8000C, line 9 1. \$ _____ .00
2. Less the disqualifier 2. \$ _____ .00
3. Loss adjustment. Subtract line 2 from line 1 3. \$ _____ .00

Shareholder Compensation Disqualifier is \$115,000.

4. Enter the amount from C-8000C, line 6 4. \$ _____ .00
5. Disqualifier 5. \$ _____ .00
6. Enter compensation and director fees from C-8000KC, column K of the shareholder creating the disqualifier or reduction 6. \$ _____ .00
7. Subtract line 6 from line 5 7. \$ _____ .00
8. Divide line 7 by the percent of ownership (____%) from C-8000KC, column G for the shareholder on line 6 8. \$ _____ .00
9. Loss adjustment. Subtract line 8 from line 4 9. \$ _____ .00

PART 2: AVAILABLE LOSS

Use this section to determine the loss available from the five preceding years.

	1999	2000	2001	2002	2003
10. Did taxpayer receive a small business credit? Complete only those columns in which "Y" is entered.					
11. Enter adjusted business income as reported on C-8000C, line 9 for each tax year that reported a loss.					
12. Amount of loss entered on line 11 used as an adjustment in a prior year.					
13. Loss available for current return. Subtract line 12 from line 11.					
14. Enter the amount from line 3 or 9, whichever is larger.					
15. Loss available for future returns. Subtract line 14 from line 13.					

Attach this worksheet to the return.